

1 **SECTION 4.** Section 18A of chapter 3 of the General Laws is hereby repealed.

2 **SECTION 5.** Chapter 7 of the General Laws is hereby amended by inserting after section 11 the  
3 following section:-

4 Section 14C. (a) As used in this section the following words shall, unless the context clearly requires  
5 otherwise, have the following meanings:-

6 “Agency”, a commonwealth authority, board, bureau, commission, department, division, executive  
7 office, institution, institution of higher education, the secretary of state, the attorney general, the state  
8 treasurer, the state auditor, the administrative office of the trial courts, trial court departments, the  
9 supreme judicial court, the appeals court, the governor’s office, lieutenant governor’s office, the  
10 governor’s council, the house of representatives and the senate.

11 “Funding source”, the agency and account from where the expenditure is appropriated.

12 “Recipient”, a business corporation, partnership, firm, unincorporated association or other legal  
13 business entity engaged in economic activity within the commonwealth, and any affiliate thereof, which  
14 is, or the members of which are, subject to taxation under chapter 62, 63, 64H or 64I. For the purposes  
15 of this section, recipient shall also include a grantee or subgrantee, contractor or subcontractor or  
16 political subdivision. A recipient shall not include an individual recipient of state or federal assistance.

17 “Searchable website”, a website that allows the public at no cost to search for, obtain and aggregate the  
18 information identified in subsection (b).

19 “Secretary”, the secretary of administration and finance.

20 “State award” or “award”, appropriations, grants, subgrants, loans, purchase orders, infrastructure  
21 assistance and other forms of financial assistance.

22 (b) The secretary shall develop and operate a searchable website accessible by the public at no cost  
23 that includes:

24 (1) the name and location of a recipient or agency receiving a state award, the funding source of each  
25 award, the amount of funds appropriated and a description of the purpose of the award;

26 (2) local aid to cities and towns including amounts paid to individual municipal agencies;

27 (3) annual revenues, as determined by the secretary which shall include, but shall not be limited to:

28 (i) receipts or deposits by an agency into funds established within the state treasury;

29 (ii) agency earnings including, but not limited to, amounts collected by each agency for services  
30 performed and licenses and permits issued;

31 (iii) compensation for the purchase or lease of state-owned property and interest collected from state-  
32 issued loans; and

33 (iv) federal grants;

34 (4) a link to all state audits and reports relating to the receipt of state awards by an agency or recipient,  
35 including an audit or report issued by the inspector general, state auditor, special commission,  
36 legislative committee or executive body; and

37 (5) any other relevant information specified by the secretary.

38 (c) Where possible, the searchable website shall contain a hyperlink to the actual grants issued.

39 (d) The searchable website shall include and retain information for each fiscal year for not less than 10  
40 fiscal years.

41 (e) The secretary shall update the searchable website as new data becomes available. All agencies  
42 shall provide to the secretary all data that is required to be included in the searchable website not later  
43 than 30 days after the data becomes available to the agency. The secretary shall provide guidance to  
44 agency heads to ensure compliance with this section.

45 (f) This section shall not be construed to require the disclosure of information that is confidential under  
46 state or federal law.

47 (g) The secretary shall not be considered in compliance with this section if the data required for the  
48 searchable website is not available in a searchable and aggregate manner or if the public is redirected  
49 by the searchable website to other government websites, unless each of those websites complies with  
50 the requirements of this section.

51 **SECTION 6.** The eighth paragraph of section 19 of chapter 15A of the General Laws, as appearing in  
52 the 2008 Official Edition, is hereby amended by adding the following sentence:- No student shall be  
53 eligible for a tuition and fee waiver under this paragraph unless the student meets the financial need  
54 criteria for MASSGrant assistance, so-called, through the general scholarship program administered  
55 pursuant to section 16.

56 **SECTION 7.** Chapter 29 of the General Laws is hereby amended by inserting after section 2AAAA the  
57 following section:-

58 Section 2BBBB. There shall be established and set up on the books of the commonwealth a separate  
59 fund to be known as the Substance Abuse Prevention and Treatment Fund, in this section called the  
60 fund. The fund shall be credited with all sales tax revenues collected from the sale of alcoholic  
61 beverages under chapter 64H. Amounts credited to the fund shall be expended, subject to  
62 appropriation, to support substance abuse prevention and treatment programs.

63 **SECTION 8.** Section 5B of chapter 29 of the General Laws, as so appearing, is hereby amended by  
64 inserting after the word "laws", in line 10, the following words:- , the transfers of capital gains income tax  
65 revenue required by section 5G.

66 **SECTION 9.** Said section 5B of said chapter 29, as so appearing, is hereby further amended by  
67 inserting after the word "therein", in line 68, the following words:- , and shall be net of the transfers of  
68 capital gains income tax revenue required by section 5G.

69 **SECTION 10.** Said chapter 29 is hereby further amended by inserting after section 5F the following  
70 section:-

71 Section 5G. The department of revenue shall report by November 30 to the state comptroller, the  
72 executive office for administration and finance and the house and senate committees on ways and  
73 means tax revenues estimated to have been collected during the preceding fiscal year from capital  
74 gains income. After each quarter, the department of revenue shall certify to the state comptroller the  
75 amount of tax revenues estimated to have been collected during the preceding quarter from capital  
76 gains income. If the department of revenue certifies that the amount of tax revenues estimated to have  
77 been collected from capital gains income exceeds \$1,000,000,000 in any fiscal year, the comptroller  
78 shall transfer quarterly any such amount that exceeds \$1,000,000,000 collected during that fiscal year  
79 to the Commonwealth Stabilization Fund established by section 2H. This transfer shall be made before  
80 the certification of the consolidated net surplus for the previous fiscal year as provided in section 5C.  
81 Five per cent of any amount transferred to the Commonwealth Stabilization Fund under this section

82 shall then be transferred from the Commonwealth Stabilization Fund to the State Retiree Benefits Trust  
83 Fund.

84 **SECTION 11.** Chapter 29 of the General Laws is hereby amended by inserting after section 29I the  
85 following new section:-

86 Section 29J. Except for its full-time employee, a state agency or state authority shall not use state funds  
87 to pay for an executive or legislative agent, as defined in section 39 of chapter 3.

88 **SECTION 12.** Section 17 of chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is  
89 hereby amended by striking out paragraph (d) and inserting in place thereof the following paragraph:-

90 (d) A partner's distributive share of any item of income, loss, deduction or credit shall be determined by  
91 the partnership agreement; provided, however that a partner's distributive share shall be determined in  
92 accordance with the partner's interest in the partnership, by taking into account all facts and  
93 circumstances, if: (i) the allocation to a partner under the agreement of income, gain, loss, deduction or  
94 credit, or item thereof, does not have substantial economic effect; or (ii) the partnership agreement  
95 does not provide the partner's distributive share of income, gain, loss, deduction or credit, or item  
96 thereof. The partner shall include the distributive share of income, loss, deduction or credit in the  
97 partner's return for the taxable year during which or with which the taxable year of the partnership ends.  
98 Except as the context requires, and subject to rules or regulations that the commissioner may adopt,  
99 the determination of a partner's distributive share shall take into account rules and principles developed  
100 under the Code and federal regulations promulgated thereunder, adjusted as required or appropriate to  
101 properly reflect income and other tax items for Massachusetts tax purposes.

102 **SECTION 13.** Chapter 62C of the General Laws is hereby amended by inserting after section 24 the  
103 following section:-

104 Section 24A. (a) Tax treatment of pass-through entity items shall be established at the entity level. The  
105 commissioner may audit, in a unified proceeding, a pass-through entity whose members or indirect  
106 owners are subject to tax under chapter 62 or 63. Pass-through items of entities subject to unified audit  
107 procedures shall be treated consistently by the pass-through entity and all members or indirect owners  
108 of the pass-through entity, except to the extent that a taxpayer member or indirect owner makes a  
109 declaration of inconsistency with its original return. For purposes of this section, the entity is a  
110 taxpayer.

111 (b) The statute of limitations for assessing tax with respect to a pass-through entity item for an entity's  
112 taxable year shall not expire before the latest of: (i) 3 years after the later of the date on which the  
113 entity's return for the taxable year was filed, or the last day for filing the entity's return for that year,  
114 without extensions; or (ii) an assessment period established in section 26 applicable to a taxpayer  
115 member or indirect owner. Subsections (d) and (h) of section 26 shall apply to returns filed by a pass-  
116 through entity. A member or indirect owner of a pass-through entity may file a request for an  
117 adjustment of tax attributable to any pass-through entity item for a taxable year within 3 years after the  
118 later of the date on which the entity's return for the taxable year was filed, or the last day for filing the  
119 entity's return for that year, without extensions; provided, however, that such a request may not be filed  
120 after the commissioner has issued a final entity administrative adjustment. Partial or full denial of a  
121 request for adjustment of tax by the commissioner shall be treated as a refusal to abate or refund tax  
122 under section 39 for the purposes of an appeal.

123 (c) Assessment of a deficiency attributable to any pass-through entity item against members or indirect  
124 owners of entities subject to unified audit proceedings shall be made only after entity-level proceedings  
125 are complete. Matters determined in a unified audit proceeding are not subject to dispute by the  
126 individual members or indirect owners. The commissioner shall establish by regulation the types of  
127 pass-through entities subject to unified audit proceedings, which may include, without limitation,  
128 partnerships and S corporations, and the requirements imposed on these entities, including the

129 designation of a tax matters partner. So far as practicable, these requirements shall be based on  
130 federal rules.

131 **SECTION 14.** Section 30 of said chapter 62C, as appearing in the 2008 Official Edition, is hereby  
132 amended by striking out the fourth paragraph and inserting in place thereof the following paragraph:-

133 Any person or estate failing to comply with the first paragraph shall be assessed a penalty of 10 per  
134 cent of the additional tax found due, this penalty is to become part of the additional tax found due. For  
135 reasonable cause shown, the commissioner may, in the commissioner's discretion, abate this penalty in  
136 whole or in part.

137 **SECTION 15.** Section 30A of said chapter 62C, as so appearing, is hereby amended by striking out  
138 subsection (c) and inserting in place thereof the following subsection:-

139 (c) Any person failing to comply with subsection (a) shall be assessed a penalty of 10 per cent of the  
140 additional tax found due, this penalty is to become part of the additional tax found due. For reasonable  
141 cause shown, the commissioner may, in the commissioner's discretion, abate this penalty in whole or in  
142 part.

143 **SECTION 16.** Section 31A of said chapter 62C, as so appearing, is hereby amended by inserting after  
144 the figure "62B", in line 4, the following words:- , section 7D of chapter 64C.

145 **SECTION 17.** Section 32 of said chapter 62C, as so appearing, is hereby amended by striking out, in  
146 line 62, the word "ninetieth" and inserting in place thereof the following word:- sixtieth.

147 **SECTION 18.** The first paragraph of paragraph (3) of subsection (e) of said section 32 of said chapter  
148 62C, as so appearing, is hereby further amended by adding the following sentence:- For purposes of  
149 this paragraph, the date of a decision by the appellate tax board shall be determined without reference  
150 to any later issuance of finding of facts and report by the board or to any request for a finding of facts  
151 and report.

152 **SECTION 19.** Said chapter 62C is hereby further amended by inserting after section 32 the following  
153 section:-

154 Section 32A. (a) If an obligation from an installment transaction to which subsections (a) to (c),  
155 inclusive, of section 453A of the Code applies is outstanding as of the close of any taxable year, the tax  
156 imposed by chapter 62 or 63 for that taxable year shall be increased by the amount of interest equal to  
157 the product of the applicable percentage of the deferred tax liability determined under section 453A(c)  
158 of the Code, adjusted to reflect differences in, or otherwise to take into account, the tax laws of the  
159 commonwealth, including use of the applicable tax rate under chapter 62 or 63, multiplied by the  
160 underpayment rate in effect under subsection (a) of section 32.

161 (b) In the case of any installment obligation to which section 453(l)(2)(B) of the Code applies, the tax  
162 imposed by chapter 62 or 63 for any tax year in which payment on that obligation is received shall be  
163 increased by an amount of interest determined as follows: the amount of tax for that taxable year  
164 attributable to the payments on installment obligations to which this subsection applies shall be  
165 multiplied by the underpayment rate determined under subsection (a) of section 32 in effect at the time  
166 of sale, which rate shall be applied for the period beginning on the date of sale and ending on the date  
167 that payment is received.

168 (c) The commissioner may issue rules or regulations analogous to those under sections 453A and 453  
169 of the Code, adjusted to reflect differences in, or otherwise to take into account, the tax laws of the  
170 commonwealth.

171 **SECTION 20.** Chapter 64C of the General Laws is hereby amended by inserting after section 7C the  
172 following section:-

173 Section 7D. Every person who fails to pay to the commissioner any sum required by this chapter to be  
174 paid shall be personally and individually liable therefor to the commonwealth. The term "person," as  
175 used in this section, includes an officer or employee of a corporation, or a member or employee of a  
176 partnership or limited liability company, who as such officer, employee or member is under a duty to  
177 pay over the taxes imposed by this chapter.

178 **SECTION 21.** The first paragraph of section 19C of chapter 78 of the General Laws, as appearing in the  
179 2008 Official Edition, is hereby amended by striking out clause (2).

180 **SECTION 22.** Section 1 of chapter 118G of the General Laws, as so appearing, is hereby amended by  
181 striking out the definition of "Critical access services".

182 **SECTION 23.** Said section 1 of said chapter 118G, as so appearing, is hereby further amended by  
183 striking out, in line 97, the words "emergency, urgent, and critical access".

184 **SECTION 24.** Section 34 of said chapter 118G, as so appearing, is hereby amended by striking out the  
185 definition of "Critical access services".

186 **SECTION 25.** Said section 34 of said chapter 118G, as so appearing, is hereby further amended by  
187 striking out, in lines 107 and 108, the words "emergency, urgent and critical access".

188 **SECTION 26.** Section 10 of chapter 119A, as so appearing, is hereby amended by inserting after the  
189 figure "10A", in line 14, the following words:- and on child support services authorized pursuant to Title  
190 IV, Part D, of the Social Security Act.

191 **SECTION 27.** Section 11 of said chapter 119A of the General Laws, as so appearing, is hereby  
192 amended by inserting after the word "fund", in line 7, the following words:- and from the child support  
193 penalties account.

194 **SECTION 28.** Section 23 of chapter 5 of the acts of 2009 is hereby amended by striking out the figure  
195 "2010" and inserting in place thereof the following figure:- 2011.

196 **SECTION 29.** Notwithstanding section 40G of chapter 7 of the General Laws or any other general or  
197 special law or regulation to the contrary, the commissioner of capital asset management and  
198 maintenance may, on behalf of any state agency or the administrative office of the trial court,  
199 renegotiate any existing facilities lease of that agency or office, which was procured pursuant to said  
200 chapter 7, to obtain a reduced lease rate or other valuable consideration in consideration of an  
201 extension of any such lease for a period of time beyond the 10-year limitation provided in said section  
202 40G of said chapter 7; provided, however, that no lease shall be extended to a date that is more than  
203 15 years after the original commencement date of the lease. The commissioner shall first make a  
204 written determination that the renegotiated lease provisions of each renegotiated lease are favorable to  
205 the commonwealth based on a cost-benefits analysis.

206 **SECTION 30.** (a) Except as provided in subsection (b), notwithstanding any general or special law to  
207 the contrary, an eligible individual pursuant to section 3 of chapter 118H of the General Laws shall not  
208 include persons who cannot receive federally-funded benefits under sections 401, 402 and 403 of the  
209 Personal Responsibility and Work Opportunity Reconciliation Act of 1996, P. L. 104-193, as amended,  
210 for fiscal year 2011.

211 (b) Notwithstanding any general or special law to the contrary, the secretary of administration and  
212 finance, the secretary of health and human services and the executive director of the commonwealth  
213 health insurance connector authority, in their full discretion and subject only to the terms and conditions  
214 in this subsection, may establish or designate a health insurance plan in which a person who cannot  
215 receive federally-funded benefits under said sections 401, 402 and 403 of the Personal Responsibility  
216 and Work Opportunity Reconciliation Act of 1996, P. L. 104-193, as amended, and who is also an

217 eligible individual pursuant to section 3 of chapter 118H of the General Laws, may enroll for a period  
218 not to exceed July 1, 2010 to June 30, 2011, inclusive; provided, however, that only those persons that  
219 enrolled in the health insurance plan established pursuant to section 31 of chapter 65 of the acts of  
220 2009 shall be eligible to enroll in the plan authorized by this section. This plan may be contracted for  
221 selectively from the health plans that contracted in fiscal year 2010 to provide insurance coverage to  
222 commonwealth care or MassHealth enrollees. Total state costs of providing coverage to all such  
223 persons, net of enrollee contributions and any federal financial participation, shall not exceed  
224 \$60,000,000 for fiscal year 2011. To the extent that additional federal financial participation becomes  
225 available for paying the costs of such coverage, the secretary of administration and finance may direct  
226 the comptroller to make such amounts available from the General Fund for the purpose of paying the  
227 costs of such coverage. If the secretary of administration and finance, the secretary of health and  
228 human services and the executive director of the commonwealth health insurance connector authority  
229 determine that the projected costs of enrolling eligible individuals in such coverage in fiscal year 2011  
230 will exceed net state costs of \$60,000,000, they may limit enrollment in such coverage. If the secretary  
231 of administration and finance, the secretary of health and human services and the executive director of  
232 the commonwealth health insurance connector authority are unable to establish or designate a health  
233 insurance plan under this section, the secretary of administration and finance may direct the comptroller  
234 to transfer up to \$60,000,000 from the Commonwealth Care Trust Fund to the Health Safety Net Trust  
235 Fund for the cost of health safety net claims of these individuals.

236 **SECTION 31.** (a) Notwithstanding any general or special law to the contrary, the comptroller shall  
237 transfer \$35,500,000 from the Commonwealth of Massachusetts Springfield Promise Program  
238 Expendable Trust to the General Fund after receiving a written request from the secretary of  
239 administration and finance.

240 (b) Notwithstanding any general or special law to the contrary, upon receiving a written request from the  
241 secretary of administration and finance, the comptroller shall transfer to the General Fund the  
242 unexpended balance of a fund, trust fund or other separate account, in existence on April 1, 2010,  
243 whether established administratively or by law, including a separate account established under section  
244 6 of chapter 6A of the General Laws or section 4F of chapter 7 of the General Laws; provided, however,  
245 that the secretary and comptroller shall report to the house and senate committees on ways and means  
246 45 days prior to any such transfer. The request shall certify that the secretary, in consultation with the  
247 comptroller, has determined this balance not to be necessary for the purposes for which it was made  
248 available.

249 (c) Notwithstanding section 1 of chapter 29D of the General Laws or any general or special law to the  
250 contrary, all payments received by the commonwealth in fiscal year 2011 pursuant to the master  
251 settlement agreement in the action known as Commonwealth of Massachusetts v. Philip Morris, Inc. et.  
252 al., Middlesex Superior Court, No. 95-7378, shall be deposited in the General Fund. Notwithstanding  
253 section 3 of said chapter 29D to the contrary, the comptroller shall transfer 100 per cent of the earnings  
254 generated in fiscal year 2011 from the Health Care Security Trust, as certified under subsection (f) of  
255 said section 3 of said chapter 29D, to the General Fund.

256 **SECTION 32.** (a) Notwithstanding section 53 of chapter 118E of the General Laws, for fiscal year 2011,  
257 the executive office of health and human services may within its sole discretion determine the extent to  
258 which to include within its covered services for adults the federally optional dental services that were  
259 included in its state plan or demonstration program in effect on January 1, 2002 and the dental services  
260 that were covered for adults in the MassHealth Basic program as of January 1, 2002.

261 (b) Notwithstanding subsection (a) of section 6 of chapter 118H of the General Laws, for fiscal year  
262 2011, medically necessary dental services covered through health insurance plans procured by the  
263 board of the commonwealth health insurance connector for any resident with a household income that  
264 does not exceed 100 per cent of the federal poverty level shall include preventative procedures but  
265 shall exclude those categories of services that are not provided through MassHealth.

**SECTION 33.** Notwithstanding any general or special law to the contrary, the executive office of health and human services, acting in its capacity as the single state agency under Title XIX of the Social Security Act and as the principal agency for all of the agencies within the executive office and other federally assisted programs administered by the executive office, may enter into interdepartmental services agreements with the University of Massachusetts Medical School to perform activities that the secretary of health and human services, in consultation with the comptroller, determines are appropriate and within the scope of the proper administration of Title XIX and other federal funding provisions to support the programs and activities of the executive office. These activities may include: (1) providing administrative services including, but not limited to, providing the medical expertise to support or administer utilization management activities, determining eligibility based on disability, supporting case management activities and similar initiatives; (2) providing consulting services related to quality assurance, program evaluation and development, integrity and soundness and project management; and (3) providing activities and services for the purpose of pursuing federal reimbursement or avoiding costs, third-party liability and recouping payments to third parties. Federal reimbursement for any expenditures made by the University of Massachusetts Medical School relative to federally reimbursable services the university provides under these interdepartmental service agreements or other contracts with the executive office shall be distributed to the university and recorded distinctly in the state accounting system. The secretary may negotiate contingency fees for activities and services related to pursuing federal reimbursement or avoiding costs, and the comptroller shall certify these fees and pay them upon the receipt of this revenue, reimbursement or demonstration of costs avoided. Contracts for contingency fees shall not extend longer than 3 years and shall not be renewed without prior approval from the executive office for administration and finance. The secretary shall not pay contingency fees in excess of \$40,000,000 for state fiscal year 2011; provided, however, that contingency fees paid to the University of Massachusetts Medical School under the terms of any interagency service agreement for recoveries related to the special disability workload projects shall be excluded from that \$40,000,000 limit for fiscal year 2011. The secretary of the executive office shall submit to the secretary of administration and finance and the senate and house committees on ways and means a quarterly report detailing the amounts of the agreements, the ongoing and new projects undertaken by the university, the amounts spent on personnel and the amount of federal reimbursement and recoupment payments that the university collected.

**SECTION 34.** Notwithstanding any general or special law to the contrary, on or before October 1, 2010 and without further appropriation, the comptroller shall transfer from the General Fund to the Health Safety Net Trust Fund, established pursuant to section 36 of chapter 118G of the General Laws, in this section called the fund, the greater of \$45,000,000 or one-twelfth of the total expenditures to hospitals and community health centers for the purposes of making initial gross payments to qualifying acute care hospitals for the hospital fiscal year beginning October 1, 2010. These payments shall be made to hospitals before, and in anticipation of, the payment by hospitals of their gross liability to the fund. The comptroller shall transfer from the fund to the General Fund, not later than June 30, 2011, the amount of the transfer authorized by this section and any allocation thereof as certified by the director of the health safety net office.

**SECTION 35.** Notwithstanding any general or special law to the contrary, nursing facility and resident care facility rates effective July 1, 2010 under section 7 of chapter 118G of the General Laws may be developed using the costs of calendar year 2005.

**SECTION 36.** Notwithstanding any general or special law to the contrary, after complying with clause (a) of section 5C of chapter 29 of the General Laws, the comptroller shall dispose of the consolidated net surplus in the budgetary funds for fiscal year 2010 as follows: (i) the comptroller shall transfer \$10,000,000 from the General Fund to the Massachusetts Life Sciences Investment Fund established by section 6 of chapter 23J of the General Laws; and (ii) the remaining balance shall be transferred from the General Fund to the Commonwealth Stabilization Fund.

**SECTION 37.** Notwithstanding any general or special law to the contrary, the formula for application of funds provided in section 35J of chapter 10 of the General Laws shall not apply in fiscal year 2011.

317 **SECTION 38.** Notwithstanding clause (xxiii) of the third paragraph of section 9 of chapter 211B of the  
318 General Laws or any other general or special law to the contrary, the chief justice for administration and  
319 management may, from the effective date of this act through April 30, 2010, transfer funds from any  
320 item of appropriation within the trial court, except items 0339-1001 and 0339-1003, to any other item of  
321 appropriation within the trial court, except items 0339-1001 and 0339-1003. These transfers shall be  
322 made in accordance with schedules submitted to the house and senate committees on ways and  
323 means. The schedule shall include the following: (1) the amount of money transferred from any item of  
324 appropriation to another; (2) the reason for the necessity of the transfer; and (3) the date on which the  
325 transfer is to be completed. A transfer under this section shall not occur until 10 days after the revised  
326 funding schedules have been submitted in written form to the house and senate committees on ways  
327 and means.

328 **SECTION 39.** Notwithstanding any general or special law to the contrary, the nursing home assessment  
329 established by subsection (b) of section 25 of chapter 118G of the General Laws shall be sufficient in  
330 the aggregate to generate \$220,000,000 in fiscal year 2011.

331 **SECTION 40.** Notwithstanding any general or special law to the contrary, in hospital fiscal year 2011,  
332 the office of the inspector general may continue to expend funds from the Health Safety Net Trust Fund,  
333 established by section 36 of chapter 118G of the General Laws, for the costs associated with  
334 maintaining a pool audit unit within the office. The unit shall continue to oversee and examine the  
335 practices in all hospitals including, but not limited to, the care of the uninsured and the resulting free  
336 care charges. The inspector general shall submit a report to the house and senate committees on  
337 ways and means on the results of the audits and any other completed analyses not later than March 1,  
338 2011. For the purposes of these audits, allowable free care services shall be defined pursuant to said  
339 chapter 118G and any regulations adopted thereunder.

340 **SECTION 41.** Notwithstanding any general or special law to the contrary, the amounts transferred  
341 pursuant to subdivision (1) of section 22C of chapter 32 of the General Laws shall be made available  
342 for the Commonwealth's Pension Liability Fund established by section 22 of said chapter 32. The  
343 amounts transferred pursuant to said subdivision (1) of said section 22C of said chapter 32 shall meet  
344 the commonwealth's obligations pursuant to said section 22C of said chapter 32, including retirement  
345 benefits payable by the state employees' and the state teachers' retirement systems, for the costs  
346 associated with a 3 per cent cost-of-living adjustment pursuant to section 102 of said chapter 32, for the  
347 reimbursement of local retirement systems for previously authorized cost-of-living adjustments pursuant  
348 to said section 102 of said chapter 32 and for the costs of increased survivor benefits pursuant to  
349 chapter 389 of the acts of 1984. The state board of retirement and each city, town, county and district  
350 shall verify these costs, subject to the rules adopted by the state treasurer. The state treasurer may  
351 make payments upon a transfer of funds to reimburse certain cities and towns for pensions to retired  
352 teachers, including any other obligations which the commonwealth has assumed on behalf of any  
353 retirement system other than the state employees' or state teachers' retirement systems and also  
354 including the commonwealth's share of the amounts to be transferred pursuant to section 22B of said  
355 chapter 32 and the amounts to be transferred pursuant to clause (a) of the last paragraph of section 21  
356 of chapter 138 of the General Laws. All payments for the purposes described in this section shall be  
357 made only pursuant to distribution of monies from the fund, and any distribution and the payments for  
358 which distributions are required shall be detailed in a written report filed quarterly by the secretary of  
359 administration and finance with the house and senate committees on ways and means and the joint  
360 committee on public service in advance of this distribution. Distributions shall not be made in advance  
361 of the date on which a payment is actually to be made. The state board of retirement may expend an  
362 amount for the purposes of the board of higher education's optional retirement program pursuant to  
363 section 40 of chapter 15A of the General Laws. To the extent that the amount transferred pursuant to  
364 said subdivision (1) of said section 22C of said chapter 32 exceeds the amount necessary to  
365 adequately fund the annual pension obligations, the excess amount shall be credited to the Pension  
366 Reserves Investment Trust Fund, established by subdivision (8) of section 22 of said chapter 32, for the  
367 purpose of reducing the unfunded pension liability of the commonwealth.



368 **SECTION 42.** Notwithstanding any general or special law to the contrary, during fiscal year 2011 the  
369 comptroller shall not transfer 0.5 per cent of the total revenue from taxes in the preceding fiscal year to  
370 the Commonwealth Stabilization Fund, established by section 2H of chapter 29 of the General Laws, as  
371 otherwise required pursuant to clause (a) of section 5C of said chapter 29.

372 **SECTION 43.** Notwithstanding any general or special law to the contrary, the department of transitional  
373 assistance may amend its supplemental nutrition assistance program outreach plan, in this section  
374 referred to as SNAP, to include SNAP application assistance and retention activities conducted by  
375 community-based organizations or other state agencies; provided, further, that the department is  
376 authorized to maximize federal reimbursement from the United States Department of Agriculture for  
377 funds identified by community-based organizations for SNAP application assistance and retention  
378 activities, including assistance and retention activities funded through private, state or community  
379 development block grants; and provided further, that the department may provide federal  
380 reimbursements identified for SNAP outreach efforts to commonwealth agencies and departments and  
381 community-based organizations engaged in outreach efforts, and for the administrative costs incurred  
382 by an agency or organization in claiming the federal reimbursements or processing additional SNAP  
383 applications.

384 **SECTION 44.** Notwithstanding chapter 79 of the acts of 1814 or any other general or special law to the  
385 contrary, for fiscal year 2011, the social law library may collect monies from all executive, legislative  
386 and judicial branch offices and constitutional officers of the commonwealth for access to the library and  
387 its services for the Suffolk social law library chargeback, item 0321-2215 of section 2B.

388 **SECTION 45.** (a) The state library established by chapter 123 of the acts of 1826, presently known as  
389 the George Fingold Library, in this section called the state library, shall be under the direction and  
390 control of the general court.

391 (b) Notwithstanding any general or special law to the contrary, this section shall facilitate the orderly  
392 transfer of the employees, proceedings, rules and regulations, property and legal obligations of the  
393 state library from the executive office for administration and finance, as the transferor, to the general  
394 court, as the transferee.

395 (c) The transfer of employees under this section shall not impair the civil service status of any such  
396 reassigned employee who immediately before the effective date of this act either holds a permanent  
397 appointment in a position classified under chapter 31 of the General Laws or has tenure in a position by  
398 reason of section 9A of chapter 30 of the General Laws.

399 (d) All books, papers, records, documents, equipment, buildings, facilities, cash and other property,  
400 both personal and real, including all such property held in trust, of the state library which immediately  
401 before the effective date of this act are in the custody of the transferor shall be transferred to the  
402 transferee.

403 (e) All duly existing contracts, leases and obligations of the state library shall continue in effect but shall  
404 be assumed by the transferee. No existing right or remedy of any character shall be lost, impaired or  
405 affected by this section.

406 **SECTION 46.** Notwithstanding any general or special law to the contrary, the division of child support  
407 enforcement shall not appropriate funds from the child support penalties account for administrative and  
408 operational costs within the division; provided, however, that the division may appropriate funds from  
409 the child support penalties account pursuant to section 11 of chapter 119A of the General Laws for the  
410 development of an information technology modernization project approved by the federal government.

411 **SECTION 47.** There is hereby established a special commission to consist of 1 member of the house  
412 of representatives appointed by the speaker of the house of representatives; 1 member of the senate  
413 appointed by the president of the senate; the secretary of administration and finance or his designee;  
414 the state comptroller or his designee; and 1 person to be appointed by the governor who shall have

415 experience working with an agency budget that utilizes capital funds to pay personnel costs and utilizes  
416 operating costs to fund capital projects, for the purpose of making an investigation and study relative to  
417 the feasibility of transferring personnel that are currently funded from the capital budget to the operating  
418 budget and transferring capital projects funded from the operating budget to the capital budget. The  
419 commission shall review and provide information on the total number of full and part-time employees by  
420 department that are funded from the capital budget, including their salaries, and a description and cost  
421 of the capital projects by department that are funded from the operating budget. The commission shall  
422 submit its finding and recommendations, together with drafts of legislation necessary to carry those  
423 recommendations into effect, by filing the same with the clerks of the house of representatives and  
424 senate who shall forward the same to the house and senate committees on ways and means on or  
425 before the last Wednesday of December 2010.

426 **SECTION 48.** The searchable website created pursuant to section 14C of chapter 7 of the General  
427 Laws shall be accessible to the public on or before January 1, 2011 and shall contain data for fiscal  
428 year 2010.

429 **SECTION 49.** Section 19 shall be effective for tax years beginning on or after January 1, 2010, with  
430 respect to installment obligations outstanding as of the close of the tax year.

431 **SECTION 50.** Section 29 shall expire on June 30, 2011.

432 **SECTION 51.** Except as otherwise specified, this act shall take effect on July 1, 2010.